

**Listing of Claims:**

Claims 1-15 (cancelled).

Claim 16 (currently amended): A pharmaceutical formulation comprising: spray dried power particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds wherein the polymer coating comprises less than 23% by weight of the formulation, wherein said core has an aspect ratio of less than 3 and further wherein no more than 25 wt.-% of the particles are less than 25 ~~macrometers~~ micrometers and no more than 2 wt.-% of the particles are over 250 ~~macrometers~~ micrometers.

Claim 17 (previously presented): The pharmaceutical formulation according to claim 16 wherein said core has an aspect ratio from about 1 to about 2.

Claim 18 (previously presented): The pharmaceutical formulation according to claim 16 wherein said core an aspect ratio of about 1.

Claim 19 (currently amended): The pharmaceutical formulation according to claim 16 wherein said core is substantially spherical.

Claim 20 (currently amended): The pharmaceutical formulation according to claim 16 wherein said core element has a particle size of between 0.1  $\mu\text{m}$  and 250  $\mu\text{m}$ .

Claim 21 (currently amended): The pharmaceutical formulation of claim 20 wherein said particle size is in the range of 35  $\mu\text{m}$  and 175  $\mu\text{m}$ .

Claim 22 (currently amended): The pharmaceutical formulation of claim 16 wherein said coating comprises less than 20% of the weight of the formulation.

Claim 23 (currently amended): The pharmaceutical formulation according to claim 16 wherein said polymeric coating is an ethyl cellulose coating.

Claim 24 (currently amended): The pharmaceutical formulation of claim 16 wherein the thickness of said coating is within the range of about 0.005 to 25  $\mu\text{m}$ .

Claim 25 (currently amended): The pharmaceutical formulation of claim 16 wherein said pharmaceutically active compound is paracetamol.

Claim 26 (currently amended) The pharmaceutical formulation of claim 16 wherein said pharmaceutically active compound is clarithromycin.

Claim 27 (previously presented): A method of preparing a formulation of spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds where the polymer coating comprises less than 23% by weight of the formulation the method comprising:

mixing said core element and said coating in a diluent to form a mixture; and

spray drying said mixture to form a powder wherein said core has an aspect ratio of less than 3 and wherein no more than 25 wt.-% of particles are less than 25 micrometers and no more than 2 wt.-% of particles are over 250 micrometers.

Claim 28 (previously presented): The method of claim 27 wherein said core has an aspect ratio of from 1 to 2.

Claim 29 (currently amended): The method of claim 27 wherein said core has an aspect ratio of about 1.

Claim 30 (currently amended): The method of claim 27 wherein said core is substantially spherical.